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requires property to be listed by and taxed to guardian instead of ward.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 101-103; 15 Va.-W. Va. Enc. Dig. 979.]

3. Taxation (§ 254*)—Intangible Personalty—Situs.—General rule is that in absence of some statute fixing different rule, situs for taxation of intangible property of one domiciled in state is at residence of owner.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 101.]

4. Taxation (§ 98*)—Intangible Personalty of Ward—Situs.—Where ward is domiciled in Virginia, his domicile fixes situs of his intangible personal property for taxation, though he has a nonresident guardian.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 103.]

Error to Corporation Court of Norfolk.

Application by Robertson Taylor, guardian, etc., against the Commonwealth, for relief from an alleged erroneous assessment. To review judgment dismissing the application, applicant brings error. Affirmed.

Loyall, Taylor & White, of Norfolk, for plaintiff in error.
The Attorney General, for the Commonwealth.

SLATER et al. v. SLATER.

Jan. 16, 1919.

[98 S. E. 7.]

1. Dower (§ 95*)—Assignment—Award of Gross Sum.—Under anomalous circumstances, a court of equity may direct a gross sum to be paid a widow as dower in lieu of an annuity, without the consent of all the parties interested.

[Ed. Note.—For other cases, see 4 Va.-W. Va. Enc. Dig. 820, 821.]

2. Dower (§ 95*)—Award of Gross Sum—Statutes.—Code 1904, § 2281, providing for award of a gross sum as dower, merely provides a rule for determining the gross value of an annuity, and does not change the pre-existing general rule, which, in the absence of anomalous circumstances, requires both the willingness of the widow and the consent of heirs at law to the payment of a sum in lieu of dower.

[Ed. Note.—For other cases, see 4 Va.-W. Va. Enc. Dig. 820, 821.]

3. Executors and Administrators (§ 221 (1*))—Claims against Estate—Presumptions.—In proceedings by a widow to establish a claim against her husband's estate as the legal owner of two bonds,

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

drawn by him and payable to her, long overdue, found in decedent's possession, allowance of the bonds as debts against the estate was erroneous; it being presumed that the bonds had not been delivered or that they had been paid.

4. Executors and Administrators (§ 59*)—Property of Decedent—Presumptions.—Where bonds and certificates of deposit were assigned to the widow by decedent, and found in her personal possession at the time of his death, it will be presumed that they are her property, and not that of the estate.

[Ed. Note.—For other cases, see 5 Va. W.-Va. Enc. Dig. 517.]

5. Executors and Administrators (§ 59*)—Husband and Wife (§ 25 (6)*)—Estate of Decedent—Ownership of Bonds.—In proceedings to settle a decedent's estate, the widow being a creditor, on a bond indorsed by him to her and reassigned to himself by signing his wife's name, held, under evidence, that decedent was acting as wife's agent, and bond belonged to widow, and not to estate.

6. Evidence (§ 265 (5)*)—Admissions of Decedent—Effect as to Heirs.—Admissions by a decedent that certain property belongs to his widow is binding upon his heirs at law and distributees, if such admissions would have been binding upon decedent, if living.

[Ed. Note.—For other cases, see 5 Va.-W. Va. Enc. Dig. 517.]

Error to Circuit Court of City of Williamsburg and County of James City.

Proceeding by Mary Lou Slater against C. H. Slater and others to settle the estate of R. B. Slater, deceased. From a decree of settlement, both parties assign error. Reversed and remanded.

Frank Armistead, of Williamsburg, for petitioners.

Henley, Hall Hall & Peachy and *T. H. Geddy, Jr.*, all of Williamsburg, for claimant.

Ex parte SMITH.

Nov. 20, 1918.

[98 S. E. 10.]

1. Infants (§ 12*)—Delinquent Children—Statute.—In view of the definition of "delinquent child" in Acts 1914, c. 350, § 1, and section 8, providing that whenever a child under 18 years of age shall be charged before any police justice with an offense embraced in section 1 a hearing shall be had on the evidence bearing upon the guilt or innocence of the child, and if sufficient to justify conviction or send

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.